

# **EXHIBIT H**

**Bank of America**



October 2, 2008

Lehman Commercial Paper Inc.  
745 Seventh Avenue, 16<sup>th</sup> Floor  
New York, New York 10019

Attn: Elenorma Baptiste-Bain, ebaptist@lehman.com  
Fax No. 1-646-758-4993

Jenna Yoo  
Jenna.yoo@lehman.com  
Fax No. 1-646-834-1847

**Re: Trades Evidenced by the Confirmation Attached as Exhibit A Hereto**

Reference is made to the respective LSTA Distressed Trade Confirmation attached hereto as Exhibit A (the "Confirmation"), with the respective trade date set forth thereon (the "Trade Date"), between Lehman Commercial Paper Inc. ("Lehman"), as seller, and Bank of America, N.A. ("BofA"), as buyer, pursuant to which Lehman agreed to sell and BofA agreed to purchase the Purchase Amount/Type of Debt in the Credit Agreement set forth in the Confirmation (the "Debt"). Unless otherwise defined herein, capitalized terms used and undefined herein have the meanings set forth in the respective Confirmation.

Since the Trade Date of the Confirmation, BofA has been ready, willing and able to purchase the Debt and settle the transaction (the "Transaction") pursuant to the terms of the Confirmation and the Standard Terms and Conditions of the LSTA referenced therein. To date, Lehman has failed to sell and transfer the Debt. Moreover, Lehman has not responded to repeated attempts by BofA to arrange for the settlement of the Transaction and has, by its continued failure to settle the Transaction, indicated its unwillingness to sell and transfer the Debt as required by the terms of the Confirmation.

Please be advised that BofA deems Lehman's failure to sell and transfer the Debt in accordance with the terms of the Confirmation to be a material breach of the Confirmation and that, unless the Debt is sold by Lehman to BofA in accordance with the Confirmation not later than 12:00 Noon (New York time) on Friday, October 3, 2008, BofA intends to execute trades to buy-in the Debt from one or more counterparties other than Lehman (each, the applicable "Close-Out Trade"). BofA will inform Lehman of the applicable purchase price to be paid in connection with the Close-Out Trade (each, the applicable "Close-Out Purchase Price") within three (3) Business Days after entering into the Close-Out Trade. On the applicable settlement date of the Close-Out Trade, Lehman shall pay BofA the sum of (i) the amount by which the applicable Close-Out Purchase Price exceeds the Purchase Price and (ii) all distributions, interest, fees or other payments made by the applicable administrative agent, the Borrower or any other entity in connection with the Debt on or after the Trade Date and prior to the trade date of the Close-Out Trade.

Please acknowledge your receipt of this letter by signing the acknowledgement below and faxing the signature page to my attention at the fax number indicated below my signature thereon.

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Official Sponsor

**Bank of America**



BANK OF AMERICA, N.A.

By: Peter T. Santry  
Name: Peter T. Santry  
Title: Managing Director  
Fax No: 704-409-0855

RECEIPT ACKNOWLEDGED:  
October \_\_, 2008

LEHMAN COMMERCIAL PAPER INC.

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

